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Letter from C. E. Powell to Ellett

C. E. Powell

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MISSISSIPPI - CITIZENS COUNCIL

TAYLOR, POWELL, WILSON & HARTFORD

CERTIFIED PUBLIC ACCOUNTANTS

GREENWOOD, MISSISSIPPI

NELSON E. TAYLOR, C. P. A.
ATTORNEY AT LAW
C. E. POWELL, C. P. A.
E. C. WILSON, C. P. A.
ROBERT W. HARTFORD, C. P. A.
ATTORNEY AT LAW

December 14, 1956.

Educational Fund of the Citizens Councils, Inc.
Greenwood, Mississippi.

Attention: E. Lawrence.

Dear Ellett:

In accordance with your request I have carefully reviewed the purposes for which the EDUCATIONAL FUND OF THE CITIZENS COUNCILS, INC., was organized and have also discussed with you and Mr. Patterson in detail the method of operation and nature of expenditures of this new organization.

In my opinion this corporation should be exempt from income tax under section 501 (c) (3) of the 1954 IRC and contributions to the corporations should be deductible by the donors as provided in section 170 IRC 1954.

In connection with the exemption which I feel is due and will be granted to this EDUCATIONAL FUND I am quoting below one paragraph from a letter dated 12-7-55 and signed by H. T. Swartz, Director, Tax Rulings Section, Internal Revenue Service, Washington, D. C.

'The Service did hold a number of years ago that contributions to the N.A.A.C.P. Legal Defense and Educational Fund, Inc., were deductible as provided in section 23 (o) and (q) of the IRC of 1939 (Section 170 of the IRC 1954)'.

Mr. Swartz's letter was addressed to Senator Stennis and I am sure the exemption granted NAACP. Legal Defense and Educational Fund, Inc., has not and will not be revoked.

I will be glad to assist your organization in establishing its exemption under section 501 (c) (3) and also, without charge, any individual or corporation donor whose right to deduct contributions to the EDUCATIONAL FUND OF THE CITIZENS COUNCILS, INC., is challenged by the Internal Revenue Service.

Sincerely yours

C. E. Powell